

IN THE SPECIFICATION:

Page 1, between lines 4 and 5, insert the following new section.

CROSS-REFERENCE TO RELATED APPLICATION

This is a division of US Application No. 09/811,437 filed 20 March 2001, now allowed, the contents of which are incorporated herein by reference in their entirety.

Amend the paragraph beginning at page 9, line 26 as follows:

The lower magnetic core 1 is formed on a substrate 6, and then a frame mask for forming the magnetic pole tip layer is formed, so as to define the lower magnetic pole tip layer 111, the magnetic gap layer 10, and the upper magnetic pole tip layer 112 by a plating method. Thereafter, the unnecessary portion of the plating layer and the frame mask are removed (FIG. 3(a)). When a magnetoresistive head, a spin valve head, or a giant magnetoresistive head is used as the reproducing head, the lower magnetic core and the upper shield may be used together, or a non-magnetic layer 5 (FIG.3(b)) may be interposed between the layers to be separated.

Amend the paragraph beginning at page 11, line 2 as follows:

FIGs. 4(a-b) show ~~FIG. 4 shows~~ a cross-sectional view of the inductive head of another embodiment of the present invention. As shown in FIG. 1, forming the magnetic pole tip layer 11 on the flat lower magnetic core 1 makes it easy to process a small track width. A non-magnetic layer 5 is interposed between the rear portion of the magnetic pole tip layer 11 and the lower magnetic core 1 so as to give a higher recording magnetic field. The same effect can be given, when the top portion of the

magnetic pole tip layer is subjected to flattening treatment, as shown in FIG. 4(a) or it is not subjected to flattening treatment, as shown in FIG. 4(b).

Amend the paragraph beginning at page 11, line 15 as follows:

FIGs. 5(a-b) show ~~FIG. 5 shows~~ a cross-sectional view of a further embodiment of the inductive head of the present invention. In ~~FIG. 5~~ FIGs. 5(a-b), the magnetic gap layer 10 is formed at least near the gap on the lower magnetic core 1, a non-magnetic layer 5 separating the rear portion of the magnetic pole tip layer 11 from the magnetic gap layer 10 is formed, so as to define the magnetic pole tip layer 11. Subsequently, using a mask including the magnetic pole tip layer 11, the magnetic gap layer 10 in a region not covered with the mask at least near the air bearing surface and the top region of the lower magnetic core are etched away by ion milling or R.I.E, so as to form the lower magnetic core 1 and the magnetic pole tip layer 11 having a desired track width. As in this embodiment, the magnetic pole tip layer 11 is formed on the magnetic gap layer 10 and the non-magnetic step layer. As the angle of extension of the magnetic pole tip layer is increased, or the position of extension is close to the air bearing surface, the magnetic field is higher. However, as the angle of extension of the magnetic pole tip layer 11 is increased, or the position of extension is close to the lifting surface, it is difficult to process the top surface of the lower magnetic core near the lifting surface into the shape having a desired track width.